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M.L.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : William J. Clancey et al. Prior Art Unit : 2776  
Serial No. : Div. of 09/14/00 855,631 Prior Examiner: M. Perkins  
Filed : May 14, 2001  
Title : POPULATING CELLS OF AN ELECTRONIC FINANCIAL STATEMENT

Commissioner for Patents  
Washington, D.C. 20231

**PRELIMINARY AMENDMENT**

Prior to examination, please amend the application as follows:

In the specification:

At page 3, line 21, after "subtotal columns" insert for a row holding a flow term and has  
a row value defined as a preceding subtotal column for a row holding a stock term--.

Three kinds of columns may be provided, namely base columns, subtotal columns, and grand total columns. For a row holding a flow term, a subtotal column may have a row value defined as the sum of base column values, and for a row holding a stock term, a subtotal column may have a row value defined as a preceding base column value. A grand total column has a row value defined as the sum of total columns for a row holding a flow term and has a row value defined as a preceding subtotal column for a row holding a stock term. The period columns may be collapsed to show the user a view of the statement consisting of the terms column and total columns. A subtotal time period for a subtotal column may be received from the user, the subtotal time period may be compared to the period of time covered by the statement, and the period of time covered by the statement may be extended to allow computing the subtotal column.

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